

## CONSERVATION OF FISH AND GAME OF TERRITORY URGED

First Steps To Secure Commission With Such Powers Have Been Taken

### DELEGATE TO CONGRESS PLEDGES HEARTY SUPPORT

Kuhio Will Do All He Can To Assist Sportsmen Who Are Backing Move

First definite steps in a move to secure for Hawaii a territorial fish and game commission were taken yesterday at a conference between Delegate Kuhio and a number of representative men interested in the fish and game situation in Hawaii. The purpose of the move is to accomplish the conservation and development of the fish, game and aquatic plant resources of the Islands and to provide for the importation and establishment here of the fish and game that would thrive best in this climate.

The object of the commission would be two-fold according to those who are studying the situation—development on commercial lines and building up of fish and game species for the sports of fishing and hunting.

W. M. Templeton of Wahiawa is one of the leaders in the movement for the fish and game commission and arranged the conference yesterday.

#### Preliminary Moves Only

"These are only the preliminary steps," he explained, "to discover what is needed to get such a commission for the Territory and accomplish the work that is so sorely needed."

Delegate Kuhio promised to do all in his power to aid the sportsmen who are backing the move. The Delegate will take up the subject in Washington to determine what legislative steps are necessary by congress and will present and press a bill if necessary. The financial arrangement to support the commission as between the Territory and the federal government will also be investigated.

#### Safeguard Game and Fish

Mr. Templeton yesterday explained that the prime need of the commission is to prevent the extermination of the fish, game and plant life for which Hawaii is famous.

"We need to protect what we have and we need to build up and import what will best thrive here," said Mr. Templeton. "The Hawaii Tuna Club is heartily in favor of this movement as are a larger number of army officers interested in fishing and hunting on the Islands. We need fish-batteries on the Islands and we should have the same aid from the United States bureau of fisheries as is given in the States and other Territories."

As an outline of the situation, Mr. Templeton has a letter from Ernest Schenck, secretary of the California Fish and Game Commission, which Mr. Templeton declares clearly presents the problem in Hawaii.

The letter in part follows:

#### Conservation Needed

"From what you have told me and from what I have read relative to developing and conserving the fish, game and aquatic plant resources of the Islands, I am very much of the opinion that Hawaii has many of the same problems and opportunities that are to be found in California and the other Coast States, with other problems and opportunities peculiarly its own."

"Obviously, before your people can know what they have in the way of fish, game and aquatic plant resources and before they can begin to do anything with such resources, a careful survey and census would have to be made, just as we are now doing in California—about forty years ago. Many of our species have been exterminated or wasted, while the value and possible uses of others remain unknown for want of proper and sufficient knowledge. These conditions the present fish and game commission is trying to remedy under difficulty and at great cost, which would not be the case if proper preparation had been made for exploiting and conserving the wild life resources."

"Without going over the situation it is impossible to satisfactorily outline a program, but I would suggest, now that you have honored me with a request for such a suggestion, that the Territory should provide for a survey by a competent expert of the wild bird, wild animal, fish and aquatic plant situation. Such a survey might be made in three months and it might need a year or even a beginning. It would cost some money, and would be worth vastly more, for the few men in the United States competent to make such a survey demand big salaries. Such men are certain to discover possibilities of great opportunity and even wealth."

"As an example of the results of such work, we have learned that the ocean waters of this State, between Point Conception and the Mexican border, contain inexhaustible beds of 'kelp', probably sufficient to supply the entire country with potato and for hundreds of years to come. It is utterly impossible to estimate the value of this kelp, which has grown at our doors without our having any idea as to what could be done with it, until now."

"I could write you a volume in answer to your request, but trust that you may be willing to accept the foregoing as the substance of my many ideas on a complicated, big and important problem. You have a need and a great opportunity. It would seem that what remains is to study the one and prepare to make the most of the other. The suggested survey would obviously be the first thing in order."

## EUROPEAN ADVICES FROM THE INSIDE

Prinsen-Geerlings Gives Latest Information On Beet Crops of Continent

Writing from Amsterdam under date of October 4, to the Louisiana Planter, Dr. H. C. Prinsen-Geerlings says: "The beet crop has begun, the roots are being pulled and carted to the factories, where they accumulate and will be worked up to begin in this present week. This is somewhat later than in other years, owing to the very unfavorable autumn, which retarded growth and sugar storage in the root."

"The publication of German statistics remains forbidden, while that of the other countries is being received slowly but regularly. It is only over our own communications are retarded, as I just saw in a note in this paper that a letter from Amsterdam took fifty-two days to arrive in New Orleans. The sugar production in Holland during the campaign 1915-16 has amounted to 242,753 tons, calculated as raw, or something below the estimates which had expected 250,000 tons. During the two foregoing campaigns the production has been 322,458 and 231,113 tons respectively. The consumption in 1915-16 was very high, being 14,389 tons of raw and 139,763 of refined sugar, together, calculated on the raw sugar basis, equivalent with 169,771 tons, against 145,529 tons in 1914-15, or increased by about ten per cent."

"Holland imported during that period 1872 tons of raw sugar, and 4810 tons of refined, together, calculated as raw, equivalent with 9213 tons, against an importation during last campaign of 20,903 tons. The sugar came this year from Germany (2700 tons), from the United States and Cuba (5000 tons) and small lots from Java, Surinam and Belgium. Holland exported 32,440 tons of raw sugar, and 35,901 tons of refined, or equivalent with 91,826 tons of raw sugar, against an exportation of 156,383 tons in the 1913-15 campaign. The exportation found its way to Great Britain (23,506 tons), to Belgium (18,126), to Germany (11,537 tons), while the balance of about 40,000 tons went to countries not further specified in the preliminary statistics."

"The unusually high sugar consumption of more than 14,000 tons over the already very elevated one of 1914-15 has totally upset calculations and caused great anxiety, because government had allowed to export the estimated surplus. As that surplus did not exist to the calculated amount, the home supply suffered and that was why the public could not buy sugar to its heart's content, but was obliged to reduce its sugar consumption. Consequently the month of August shows a consumption of only 10,000 tons, while that of the other months has always been over 12,000 tons, in the last times."

"Reports from Russia put down the stocks of sugar on August 14 at 8,574, 139 pounds of sand sugar and 2,985,774 of refined sugar, together equivalent to 210,292 tons of raw sugar, against a stock at the same date of the year before of 480,443 tons. In these figures the reserves, both the common and the inviolable one, are included, which shows how poorly Russia, too, is provided with the useful article and how vain have been the hopes of large Russian supplies in case that the goods from that country could find a way to get out."

"The situation will be still worse in next year, as no stocks will be there for the beginning of the crop, while the area planted with beets is considerably under last year's and the prospects of the output per acre are by no means bright."

"The official sugar price in Austria has been raised from 850 kroner per 100 kilos to 100 for refined sugar, inclusive of the duty of 28 kroner. That of raw sugar, exclusive of the duty, is fixed at 44.50 kroner, instead of 36, as before."

"The new regulations of the sugar production and distribution in Germany, which we shall discuss in our next issue, provide a price for the refined sugar of 26 marks per fifty kilos, inclusive of a duty of 7 marks. This price is understood free Madgeburg, bags in account, with a scale for prices in other places according to distance and freight expenses."

"The German sugar production of 1916-17 is roughly estimated at 1,700, 000 tons, against 1,512,000 in 1915-16 and 2,285,000 in 1914-15. It was formerly hoped that the extension of sowings would have been a larger one, so that at least a free use of sugar in the country could have been attained, but as matters stand the distribution will remain in the hands of the government. The after-products will be worked up into white sugar, instead of using them as cattle food, just as in the year before, when the fodder was much scarcer than now."

"It has, however, not been possible to leave the total pulp production at the disposal of the sugar factories or their members and beet suppliers, since this time again, part of the pulp will be distributed among such cattle owners, who do not grow beets themselves and could therefore, not feed the cattle with their own produce."

"The exports from Denmark in the year 1915 have been 113,632 tons, against 193,773 tons in 1914 and 87,151 in 1913. The largest consumer is Canada with 80,426 tons. Great Britain received 30,000 tons, and the United States 22,000 tons. This same proportion has ruled already during a long time and has not been affected by the war."

"The children's colds. Watch the children's colds and cure them before they weaken the vitality. Use Chamberlain's Cough Remedy freely. It is perfectly safe. It has been tested by chemists and pronounced free from injurious substances and costs but a trifle. For sale by all dealers. Ber son, Smith & Co., Ltd., agents for Hawaii."

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## INCREASED TAXES OR BOND ISSUES UP TO THE PEOPLE

Which Method of Paying For Water and Sewer Improvements Best Still Undecided

### WATER DEPARTMENT BUSY GATHERING MORE FIGURES

Insist Saving of Time One of Vital Questions For City To Settle Now

Is it better to pay for the improvements in the water and sewer system by an increase of the tax rate or by floating bonds? This is the big question that is being asked by hundreds of citizens in Honolulu. That the improvements are needed is conceded, but the method of meeting the bills is something that has not been decided.

The proponents for the bond issue point out the fact that the work can be done in a much shorter time and that the increased valuation of the city's resources will be more than an offset for the money expended and the interest paid on the loan. Those opposed to the floating of bonds declare that the city is in a prosperous condition and should not indent itself until it is absolutely necessary and that an increase in the tax rate is the more reasonable means of paying for the improvements.

The total cost of all the improvements as worked out by the water and sewer department is \$1,150,892. This sum is divided as follows:

| WATER DEPARTMENT                                  |             |
|---|-------------|
| Artesian plant or artesian water for upper levels | \$ 150,000  |
| Pipe line extension Kalia and Palama              | 15,173      |
| Waikiki and Manoa                                 | 24,435      |
| Waikiki   | 3,509       |
| Kaimuki   | 145,229     |
| Central districts                                 | 149,081     |
| Sewer Department Extension—Kewalo                 | 33,000      |
| Manoa   | 30,000      |
| Punahoa   | 4,000       |
| Kalihi  | 40,000      |
| Waikiki   | 18,500      |
| Nuuanu  | 50,000      |
| Waikiki   | 130,000     |
| Trunk Lines—(Above 30 ft. contour)                | 90,000      |
| Palama section                                    | 90,000      |
| Central (Punahoa slopes)                          | 90,000      |
| Makiki section                                    | 70,000      |
| Kaimuki section                                   | 90,000      |
| Total   | \$1,150,892 |

City Can Pay Soon

The water and sewer department, in making its estimates, has based them on a property valuation of Honolulu of \$6,000,000 and the result shows that an increase in the tax rate of one mill, or a total rate of .01173, will complete all the above improvements in eleven years. A tax rate of .01473 will complete them in five and one-half years.

Other figures compiled by the department show that a rate of .01473 is not prohibitive and five and one-half years of a good period of time under ordinary conditions, and they raise the question: "Are we working under ordinary conditions? Do the taxpayers and citizens of Honolulu expect to continue along the same lines of progress as in the past?" And these are the questions, they declare, that the people must answer before deciding whether the bonds shall be floated or whether the tax rate should be raised and every available dollar put into the improvements.

#### Other Questions Raised

The improvement projects proposed by the water and sewer department in a petition which will be presented to the board of supervisors are for the purpose of allowing the supervisors to continue with road improvements and at the same time safeguard the people in the dangerous districts. They ask: "Shall these projects wait on a tax rate which will take two and one-half years to provide \$400,000, or shall the city pay \$228,000 in interest and complete the work within one year?"

The solution offered by the men who raise these questions lies in floating the bond issue of \$400,000. If it is found practicable and good business, they say, let the legislature at the next session raise the tax rate sufficient to retire the bonds at the end of five years. It is their contention that \$120,000, the amount of interest on a bond issue of \$400,000, is a small amount of money to pay in order to have the improvements completed within one year.

## DAISY NOW SAFE ON VALLEY ISLAND

Daisy, Honolulu's pet elephant, has arrived safely in Waikuku, according to advices received from Maui last night, and was immediately taken into the hands of children and grownups alike. Daisy is said to be one of the biggest attractions of the big Maui fair.

From all accounts the fair will be a greater success than its promoters imagined. The grounds are practically finished and livestock and other exhibits are hourly being placed in position. From present indications the children will do more to make the fair a success than anything else. More than 3000 tickets have already been sold to children, who will march to the fair grounds from the various school districts.

The weather at Waikuku is ideal and a number of visitors from other islands are already on the grounds and when the fair is thrown open tomorrow it is expected that the capacity of the grounds will be taxed to their utmost.

## SUGAR PLANTERS WILL HOLD ANNUAL MEETING NEXT WEEK

The Hawaiian Sugar Planters' Association will hold its annual meeting in the rooms of the Honolulu chamber of commerce in the Kaula building beginning Tuesday morning, December 5, at ten o'clock. The sessions are expected to last three days.

The report of President Allen W. T. Bottomley and Secretary W. O. Smith will be the first order of business and will be followed by the election of the board of trustees for the ensuing year. Resolutions will then be taken for the selection of the new officers of the association by the trustees after which the latter will take their chairs and preside over the balance of the session.

To Visit Waipio

Suggestion has been made to the officers, trustees and members this year that the usual trip of inspection to the association's experiment station on Waipio Street be cancelled in favor of a trip to Waipio at the Oahu plantation to study and inspect the field experiments there. Among other subjects of study and interest that will attract the members at Waipio, if the trip is made there, will be experiments with the Scotch woad now being propagated as a parasite for the Anomala beetle.

The reports of the committees of the association have been printed and distributed to the members for use at the annual meeting.

#### Committee Members

The committees are:—Cultivation, fertilization and irrigation on irrigated plantations: G. F. Renton, chairman; W. W. Goodale, F. F. Baldwin, Andrew Adams, H. B. Penhallow, James Gibb, E. K. Bull, L. Weinheimer, C. H. Wilcox, F. Meyer, P. A. Alexander.

"Cultivation and fertilization on unirrigated plantations: J. T. Moir, chairman; James Webster, A. Lidgate, David Forbes, C. F. Eckart, George Watt, James Campsie, John Hind, W. G. Ogg, W. P. Napier, J. A. McLeann.

"Cutting, loading and general plantation transportation: John Hind, chairman; B. D. Baldwin, John Chalmers, L. Weinheimer, J. R. Myers, G. R. Ewart Jr., Alex. Smith, F. A. Alexander, E. W. Broadbent, J. M. Ross, William Pullar.

"Manufacture of sugar and utilization of by-products: R. B. Norris, chairman; J. N. S. Williams, W. W. Goodale, J. T. Moir, H. B. Penhallow, H. A. Baldwin, C. F. Eckart, William Pullar, Andrew Adams, W. P. Napier.

"Manufacturing machinery: A. Gartley, chairman; George F. Renton, F. F. Baldwin, W. G. Hall, R. Renton Hind, E. Kopke, W. A. Ramsay.

"Agricultural machinery and implements: A. Lidgate, chairman; George F. Renton, B. D. Baldwin, James Webster, E. Cropp, J. R. Myers, Alex. Smith, James Campsie, F. Weber.

"Fostering: L. A. Thurston, chairman; David Forbes, George Watt, James Gibb, H. P. Faye.

"Warehouses and storage of sugar: John A. Scott, chairman; W. G. Ogg, J. M. Ross, C. H. Wilcox, George Gibb, James Johnson.

"Sugar-saving devices: Jas. Gibb, chairman; John A. Scott, John Hind, Wm. A. Ramsay, R. Renton Hind.

"Experiment station committee: F. C. Hagena, chairman; J. W. Waldron, A. Gartley, C. R. Hemenway, E. H. Woodhouse, T. H. Petrie.

While at the camp the company, consisting of fifty-five enlisted men under command of First Lieut. E. C. Rose, were greatly interested in the fire pit of Halemauaha, which was very active. Some of the men spent all of one night by the pit, keeping warm in a steam crack. On one day Lieutenant Rose led a party out hunting wild geese, but it is stated that all that they got was a small donkey, shot by mistake. On another occasion a hunting party went out after wild pigs and got one or two.

During the week Captain McCook, of Company L, First Infantry, led a party to the top of Mauna Loa, 13,750 feet above the sea. This party was gone three days, camping for one night by the crater of Mokuaweoweo, at the top of Mauna Loa. The soldier boys said they would not have missed it for anything.

On Sunday afternoon, when the men had gotten well settled for the night in the Hilo Armory, the company ball team crossed bats with the picked Hilo team, which defeated them the Sunday before. The game was played in Mookau Park and was won by the local team by a score of six to one. The lineup was as follows:

Company L—Collins, ss.; Baxter, 1b. and rf.; Combs, 1f.; Jackson, 3b.; Heath, 1b.; McCall, cf.; Jenkins, cf.; Panson, p.; Siegel, rf. and 1b.

Hilo—Watson, 3b.; A. Dasha, ss.; Ahina, cf.; Tom Pedro, 1b.; Araki, rf.; C. Akina, 2b.; R. Thomas, cf.; Gon San, 1f.; Baptiste, p.; Carter and Ozi, substitutes.

The grand jury yesterday continued its work of investigating the conditions in the district, and it was announced yesterday afternoon that, in all probability, the formal report of the jury's findings will be returned this afternoon in Judge Ashford's court.

## PRATT LEAVES DESK IN PEOPLE'S BANK

H. A. Truslow From Kona Will Succeed Him

(Mail Special to The Advertiser.) Hilo, November 27.—Beginning with January 1, the People's Bank of Hilo will have a new cashier. H. A. Truslow, now cashier of the Kona branch of the first Bank of Hilo, is the man who has been offered and who has accepted the position. Mr. Truslow is an experienced banking man and has made good in his present position. He was formerly bookkeeper for the old Breakwater Company.

Joseph G. Pratt, the present cashier and one of the organizers of the bank, will step out on the first of the year, but says he will retain his interest in the bank.

"As a matter of fact," said Mr. Pratt yesterday, "the business of the bank is growing so rapidly that we decided that it would be best for a thoroughly experienced banking man to have charge of the active workings of the bank."

H. V. Hatten, manager of the Bank, states that so far no one has been decided upon in the place of Mr. Truslow as cashier of the Kona branch of the bank.

## COLDS CAUSE HEADACHES

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## INSURANCE RATES IN HONOLULU ARE CALLED TOO HIGH

Territorial Commissioner McCarthy Declares, After Investigation, They Are Exorbitant

### PROFITS ON BUSINESS HERE BEYOND THOSE IN STATES

Fire Risks in Hawaii Are Less Than Big Cities of Mainland

Fire insurance rates in Hawaii are not only high, but exorbitantly high, according to C. J. McCarthy, territorial commissioner and insurance commissioner, who is the head of the insurance commission appointed to outline a new insurance code for Hawaii, to be presented in the form of several bills to the next legislature for approval.

McCarthy yesterday quoted, in support of his contention, from an article in the Insurance Field of October 26, 1916, in which the statement was made that in the State of New Jersey, during the five-year period ending with 1915, premiums of \$57,907,236 were collected, out of which losses of \$9,006,948 were paid—a loss ratio of 51.9 to 100. "That is, out of each \$100 collected in premiums the insurance companies paid out for losses the sum of \$51.90. 'In other words,' says the insurance journal, 'according to the accepted formula of fire insurance being the latest five-year period New Jersey has been a mildly profitable state.'"

Insurance Commissioner McCarthy says that his figures show that during the same five-year period insurance premiums in Hawaii aggregated \$2,864,093.77, and out of that total there was paid out for losses only \$377,840.82. The ratio of losses to premiums is only \$13.19 in Hawaii. In other words, for every \$100 collected as premiums by the fire insurance companies they paid out for losses only \$13.19.

If companies operating in New Jersey, said McCarthy, are doing a mildly profitable business, when they pay out for losses \$51.90 out of every \$100 collected for premiums, the companies operating in Hawaii are certainly doing business that is entirely too profitable when they have to pay out only \$13.19 out of every \$100 collected.

Fire insurance rates in Hawaii, McCarthy added, are approximately the same as the average of those in the big cities of the mainland, although the risks are infinitely smaller. For instance, he says, here in Honolulu we use fuel only for cooking, not for heat purposes. In addition, in little San Francisco the houses are built so close together that they touch and form what is virtually a continuous structure, while here in Hawaii, nearly every house has its own yard and is separated from its neighbor. Therefore, for the two reasons above mentioned, there is not the danger here of a general conflagration such as at times menaces the big mainland cities.

"I believe," concluded McCarthy, "that our insurance rates here are entirely too high. And it is for that reason that the insurance commission is compiling the proposed new insurance code for Hawaii, with a view to bringing about an equitable adjustment and a general lowering of insurance rates."

## STREET WORK COMPLETE

City Engineer George M. Collins forwarded a letter to the board of supervisors yesterday stating that the retaining wall and curbing on the Peninsula Street extension, Makiki district, had been satisfactorily completed and recommended that the J. I. Young Engineering Company be paid the balance due on their contract. The board last night ordered that the amount, \$668.29 and \$311.70, for extra work be paid.

## F. M. SWANZY BETTER

Francis M. Swanzy, managing director of Theo. H. Davies & Co., who has been seriously ill for two months, is improving rapidly. He is in good spirits and has so far recovered in health that he is able to move about. He is able to talk business with T. Clive Davies, president of the agency, who returned yesterday from a three years' absence from Hawaii.

## Can't Enjoy the Children

A mother who suffers with kidney trouble finds it hard to keep up her daily work. Lame, backache, sharp pains when stooping and sick, "blue," nervous or dizzy spells make her life a dreary, active kidneys bring back vigor, health and a pleasure in family duties. Thousands of women say that Doan's Backache Kidney Pills have meant new life to them. If the kidneys are weak, try a box.

"When Your Back is Lame—Remember the Name." Don't simply ask for a kidney remedy—ask distinctly for Doan's Backache Kidney Pills and take no other. Doan's Backache Kidney Pills are sold by all druggists and storekeepers at 50c a box, (six boxes \$2.50) or will be mailed on receipt of price by the Hollister Drug Co., or Benson, Smith & Co., agents for the Hawaiian Islands.

## DEEP PEACE-LIKE DOVE BROODS OVER HEARING ON RATES

Not One Cross Word Mars Session of Public Utilities Commission On Inter-Island

### LION WARREN AND LAMB FIELD GAMBOL PLAYFULLY

Ponderous Hypothetical Question of Chairman Lends Learned Tone To Probe

(From Wednesday Advertiser.)

An unusual atmosphere of calm pervaded the board room of the public utilities commission yesterday as commissioners and officials of the Inter-island Navigation Company settled down to a peaceful and quiet discussion of the financial report of the company, compiled by H. Gooding Field, which heretofore has been productive of so much bitterness and fiery warfare.

Little advance was made in the cross-examination of Field by L. J. Warren, attorney for the company, due largely to a digression by Chairman Forbes to ask a series of lengthy, complicated, hypothetical questions of J. McLeann, vice-president of the Inter-island.

#### Depreciation Again

Depreciation, the worn and ragged subject over which so many hearings in the report have developed into wrangles, was again the main topic of the discussion. Theories of correct methods of keeping depreciation accounts, quotations from authorities and individual ideas on the merits of various systems entered into the proceedings yesterday, more deeply involving those present in the forest of figures from which there seems no way out.

Auditor Field and Attorney Warren settled between them many points on which they disagree by agreeing wherein they disagree. Field settled definitely his conclusion on the \$100,000 charge to credit and loss in 1912 and redrafted to depreciation to open that account. He said:

"That \$100,000 Once More

"The \$100,000 was not a charge against income of the steamers, but as a charge against profit and loss representing the income of both the steamer or public utility enterprise and the non-public utility enterprise of the company."

Chairman Forbes then stopped Attorney Warren's questioning of Auditor Field so that he might ask a question of Mr. McLeann. By actual count the question and its correlative explanations and digressions took eleven and a half minutes to be spoken. Then Attorney Warren objected to Mr. McLeann being called upon to answer the query, on the ground that Chairman Forbes had based the question on a wrong hypothesis and on facts not found in the record. The subject of the question—namely depreciation. Partially, in response, Mr. McLeann said:

"The Inter-island stockholders are not of every enterprise the company has. There has never been a time in the thirty-three years of the company's existence when the company has not had enough assets to cover all liabilities, meet all losses and be in a position to meet any probable losses. The business has been managed on a safe, conservative system, and its record shows this."

Question By Forbes

Chairman Forbes' question dealt with the theories of depreciation; the basis of depreciation; their scrap value; the rate of charging depreciation; how depreciation should be represented, and several other kindred subjects on which he had been reading up of late and consulting many standard authorities. The question, he said, "had been on his mind," and now that he had "gotten it off his mind," he was asking it.

Auditor Field pointed out repeatedly that the bar to settlement of the issues was the inclusion of both public utility and non-public utility enterprises in the company under one system of bookkeeping. In this connection Attorney Warren said:

Probe of Rates Only

"The common surplus of the company applies for everything in the business. This investigation is primarily pertinent to rates. The commission cannot consider the earnings of any but the transportation enterprises of the business."

Inquiry by the commission into when, how and why the various accounts were opened is no aid to the determination of what should be the proper method of calculating operating expenses and what are the proper charges to get a fair return on the steamer business, and hence what are fair rates. There is no reason for going into all the company under one system of bookkeeping."

Mr. McLeann's objection Monday to supplying a mass of figures requested by Commissioner Carden was not because of alleged intermingling of accounts, as has been stated, but because of the countless number of small items scattered through the books that would have to be checked up to provide the totals Carden wants.

## PHILIPPINE VISITOR INSPECTING SHREDDERS

W. H. Lambert a sugar man from the Philippines leaves for Hawaii and Maui on the Mauna Kea today with R. Renton Hind, consulting mill engineer of the Honolulu Iron Works. He will inspect factories on both islands, especially the mills where the Searly shredder is in operation.